



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: 646 West Webster LLC
DOCKET NO.: 08-23997.001-R-1
PARCEL NO.: 14-33-109-016-0000

The parties of record before the Property Tax Appeal Board are 646 West Webster LLC, the appellant, by attorney Mitchell L. Klein of Schiller Klein PC in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$23,624
IMPR: \$76,925
TOTAL: \$100,549

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story three-unit dwelling of masonry construction containing 2,992 square feet of living area. The dwelling is 121 years old. Features of the dwelling include a full unfinished basement and a fireplace. The property has a 3,125 square foot site and is located in North Chicago Township, Cook County.

The appellant's appeal is based on assessment equity. The appellant submitted information on three comparable properties described as two-story dwellings of masonry construction that ranged in size from 3,130 to 3,381 square feet of living area. The dwellings are all 121 years old. Each comparable has the same neighborhood code as the subject property. Two of the comparables have a full basement; one has an apartment in the basement. Two of the comparables have central air conditioning. One comparable has three fireplaces and one comparable has a two-car garage. The comparables have improvement assessments ranging from \$81,680 to \$85,738 or from \$24.53 to \$27.39 per square foot of living area. The subject's improvement assessment is \$87,396 or \$29.20 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$76,925.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed. The board of review presented descriptions and assessment information on four comparable properties improved with two-story multi-unit dwellings of masonry construction that ranged in size from 2,710 to 2,992 square feet of living area. Three of the dwellings are 118 years old and the fourth comparable is 130 years old. Each has the same neighborhood code as the subject property. Three of the comparables have full basements and the fourth has a partial basement. All four comparables have a two-car garage. Three comparables have apartment finish in the basement. These properties have improvement assessments ranging from \$10,501 to \$95,513 or from \$3.77 to \$31.92 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds a reduction in the subject's assessment is warranted.

The appellant contends unequal treatment in the subject's improvement assessment as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989); 86 Ill.Admin.Code 1910.63(e). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has met this burden.

The parties to the appeal submitted a total of seven comparables for the Board's consideration. The Board gave diminished weight to board of review comparable number two. This comparable has an improvement assessment of \$10,501 or \$3.77 per square foot of living area. A review of the assessor's property data sheet revealed that this property is receiving a "partial assessment" that continues until a 2010 expiration. The Board finds the remaining comparables submitted into the record are similar to the subject in location, size, style, exterior construction, and age. These comparables have improvement assessments ranging from \$24.53 to \$31.92 per square foot with only one comparable assessed at more than \$27.40 per square foot. The subject's improvement assessment is \$29.20 per square foot of living area. The Board further finds that all of the comparables are superior to the subject in features such as basement apartment, central air conditioning or garages that the subject does not have. Based on this record the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's improvement assessment was inequitable and a reduction in the subject's assessment commensurate with the appellant's request is justified.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.

Ronald R. Cuit

Chairman

Frank J. Huff

Member

Mario Morris

Member

J.R.

Member

Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: July 19, 2013

Allen Castrovillari

Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing

complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.